APPENDIX.

(T. D. No. 2)

Order of the Secretary of the Treasury Prescribing the Duties and Powers of the Commissioner and Other Officers and Employees of the Bureau of Narcotics, * *

July 1, 1930.

In pursuance of the authority conferred upon the Secretary of the Treasury by the act entitled "An Act to create in the Treasury Department a Bureau of Narcotics, and for other purposes," approved June 14, 1930, as amended, it is hereby ordered as follows:

* * *

III. Rights, Privileges, Powers, and Duties Conferred and Imposed Upon the Commissioner of Narcotics.

(1) There are hereby conferred and imposed upon the Commissioner of Narcotics, subject to the general supervision and direction of the Secretary of the Treasury, all the rights, privileges, powers, and duties conferred or imposed upon the Commissioner of Internal Revenue (and which are transferred to and conferred and imposed upon the Secretary of the Treasury by subdivision (a) of section 4 of the act of March 3, 1927) by the act of December 17, 1914, as amended, known as the Harrison Narcotic Law, or by the act entitled "An Act regulating the manufacture of smoking opium within the United States and for other purposes," approved January 17, 1914, in so far as such rights, privileges, powers, and duties relate to—

(a) The investigation and the detection and punishment of violations of either of the above laws or any regulations issued thereunder;

(b) Exemptions from any of the provisions of the above laws;

(c) The books, records, and returns required to be kept or rendered under any of the above laws;

(d) The prescribing of forms and order forms under any of the above acts;

(e) The manner in which the record of sales, exchanges, and gifts of tax-exempt preparations and remedies containing narcotic drugs shall be kept;

(f) The manner in which application shall be made for confiscated narcotic drugs;

(g) The appointment of a committee for the certification and disposition of confiscated narcotic drugs;

(h) The compromise of any criminal or civil case arising under either of the above laws, in accordance with section 3229 of the Revised Statutes of the United States, and the determination, assertion, and compromise of liability for internal-revenue taxes and penalties under either of the above laws, except that all moneys shall be received and accounted for by collectors of internal revenue, under the direction of the Commissioner of Internal Revenue;

(i) Seizures, for violation of either of the above laws, of property, whether real or personal (except under distraint warrant), and the custody, control, sale, and disposition of property so seized;

(j) The appointment of such officers and employees as may be necessary for the execution of the functions imposed upon the Bureau of Narcotics.

(2) Power is hereby conferred upon the Commissioner of Narcotics to prescribe such regulations as he may deem necessary for the execution of the functions imposed upon him or upon the officers or employees of the Bureau of Narcotics, but all regulations and changes in regulations shall be subject to the approval of the Secretary of the Treasury.

The Commissioner of Internal Revenue and the Commissioner of Narcotics may, if they are of the opinion that the good of the service will be promoted thereby, prescribe regulations relating to internal-revenue taxes where no violation of the narcotic laws is involved, jointly, subject to the approval of the Secretary of the Treasury.

IV. Rights, Privileges, Powers, and Duties Conferred and Imposed Upon the Officers and Employees of the Bureau of Narcotics, Including the Field Service.

There are hereby conferred and imposed upon the officers and employees of the Bureau of Narcotics, including the agents, inspectors and other employees in the field service, all the rights, privileges, powers, and duties conferred or imposed upon the assistants, agents, and inspectors of the Commissioner of Internal Revenue (and which are transferred to and conferred and imposed upon the Secretary of the Treasury by subdivision (a), of section 4 of the act of March 3, 1927), by any narcotic law in so far as such rights, privileges, powers, and duties

relate to any of the matters referred to in paragraphs (a) to (j), inclusive, of Section III of this order. All such officers and employees of the Bureau of Narcotics, including the agents, inspectors, and other employees of the field service, shall have, in the performance of their functions under the narcotic drug laws, all the rights, privileges, and powers of internal revenue officers.

V. Rights, Privileges, Powers, and Duties Conferred and Imposed Upon the Commissioner of Internal Revenue.

There are hereby conferred upon the Commissioner of Internal Revenue all the rights, privileges, powers, and duties conferred or imposed upon such officer (and which are transferred to and conferred and imposed upon the Secretary of the Treasury by subdivision (a) of section 4 of the act of March 3, 1927) by any narcotic law, except such rights, privileges, powers, and duties as are hereinbefore conferred or imposed upon the Commissioner of Narcotics.

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